



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 6, 2018

John A. Kritzmacher  
Chief Financial Officer  
John Wiley & Sons, Inc.  
111 River Street  
Hoboken, NJ 07030

**Re: John Wiley & Sons, Inc.**  
**Form 10-K for Fiscal Year Ended April 30, 2017**  
**Filed June 29, 2017**  
**Form 8-K furnished December 6, 2017**  
**Form 10-Q for Fiscal Quarter Ended October 31, 2017**  
**Filed December 8, 2017**  
**File No. 001-11507**

Dear Mr. Kritzmacher:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure